

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: BRIDGES et al.) Confirmation No.: 6810
Application No.: 09/724,075)
Filing Date: 11/28/2000) Group Art Unit: 3692
For: DYNAMIC REALLOCATION) Examiner: Clement B. Graham
HEDGE ACCOUNTING)
) **AMENDMENT and RESPONSE to**
) December 31, 2007 Final Office Action
) and April 02, 2008 Advisory Action
)
) Docket No.: G08.155
) **PTO Customer Number 28062**
) Buckley, Maschoff & Talwalkar LLC
) 50 Locust Avenue
) New Canaan, CT 06840
)

Mail Stop AF (via EFS)
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Non-Final Office Action mailed December 31, 2007 and the April 02, 2008 Advisory Action, please amend the above-identified application as follows:

Amendments to the claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 7 of this paper.